IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 8TH JUNE 2007 / 18TH JYAISHTA 1929

WP(C).No. 17634 of 2007(Y)

PETITIONER:

M/S.EDAPPALLY TRADERS,
N.H.BYE PASS ROAD, EDAPPALLY,
REPRESENTED BY V.J.ZACHARIA, PARTNER.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
FIRST CIRCLE, KALAMASSERY.

2. INTELLIGENCE OFFICER,
SQUAD NO.III, COMMERCIAL TAXES, ERNAKULAM.

3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

4. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.17634 of 2007

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Dated this the 8th day of June, 2007.

JUDGMENT

The petitioner has challenged sales tax assessment for 2002-2003 and penalty levied for 2004-2005 in appeal and revision respectively. Orders are not passed on stay application filed. Prayer in the W.P. is for stay against recovery proceedings till disposal of appeal and revision. It is seen that penalty is levied for alleged unaccounted sales, details of which are collected from the Check Post. Having regard to the findings in the impugned orders and the nature of dispute, W.P. is disposed of granting stay against recovery proceedings for recovery of arrears of tax due for 2002-2003 till disposal of appeal on petitioner remitting rupees one lakh within one month from now. So far as penalty is concerned, there will be stay against recovery of penalty due under Ext.P5 (2004-2005) till disposal of revision petition on petitioner remitting rupees one lakh within one month from now. There will be direction to the appellate and revisional authorities to take up the appeal and revision and dispose of the same within three months from the date of making payment as above.

C.N.RAMACHANDRAN NAIR
Judge

pms